



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry The Gazette of Puducherry

### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

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No.	Puducherry	Friday	18th	June	2021

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 14, Puducherry, dated 18th June 2021)

#### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), read with section 148 of the said Act, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendment in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No. 12/A1/CT/2017, dated 29th June, 2017, published in the Official Gazette of Puducherry, Extraordinary Part-I, No.94, dated 29th June, 2017, namely:-

In the said notification, in the first paragraph, in the first proviso,-

(i) for the words, letters and figure “required to furnish the returns in FORM GSTR-3B, but, fail to furnish the said return along with payment of tax”, the words “liable to pay tax, but, fail to do so” shall be substituted;

(ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;

(iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days and 18 per cent thereafter	March, 2021,
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days and 18 per cent thereafter	Quarter ending March, 2021”.

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY**  
**COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 15, Puducherry, dated 18th June 2021)

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 6, dated 14th January, 2019, published in the Official Gazette of Puducherry, Extraordinary Part-I, No. 4, dated 14th January, 2019, namely:-

In the said notification,-

(i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely:-

“TABLE

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March, 2021	Sixty days from the due date of furnishing return.”;

(ii) after the eighth proviso, the following provisos shall be inserted, namely:-

“Provided also that for the registered persons who failed to furnish the return in FORM GSTR-3B for the months/quarter of July, 2017 to April, 2021, by the due date but, furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of Central tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in FORM GSTR-3B for the months/quarter of July, 2017 to April, 2021, by the due date but, furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, namely:-

TABLE

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees”.

2. This notification shall be deemed to have come into force on the 1st day of June, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-*cum*-Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 16, Puducherry, dated 18th June 2021)

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 9, dated the 23rd January, 2018, published in the Official Gazette of Puducherry, Extraordinary Part-I, No. 12, dated the 23rd January, 2018, namely:-

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in FORM GSTR-1 by the due date, namely:-

**TABLE**

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

2. This notification shall be deemed to have come into force on the 1st day of June, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 17, Puducherry, dated 18th June 2021)*

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 2, dated the 3rd January, 2018, published in the Official Gazette of Puducherry, Extraordinary Part-I, No. 2, dated the 3rd January, 2018, namely:-

In the said notification, after the third proviso, the following proviso shall be inserted, namely: -

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in FORM GSTR-4 by the due date, shall stand waived –

- (i) which is in excess of two hundred and fifty rupees where the total amount of Central Tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause(i).”.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 18, Puducherry, dated 18th June 2021)*

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

2. This notification shall be deemed to have come into force on the 1st day of June, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).

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GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 19, Puducherry, dated 18th June 2021)*

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Puducherry Goods and Services Tax Rules, 2017, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 9, dated the 1st April, 2020, published in the Official Gazette of Puducherry, Extraordinary Part-I, No. 58, dated the 1st April, 2020, namely:-

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

2. This notification shall be deemed to have come into force on the 1st day of June, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).

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GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 20, Puducherry, dated 18th June 2021)*

NOTIFICATION

In exercise of the powers conferred by section 168A of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 12, dated the 10th May, 2021, published in the Official Gazette of Puducherry, Extraordinary Part-I, No. 100, dated the 10th May, 2021, namely:-

In the said notification, in the first paragraph,-

(i) in clause (i),-

- (a) for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;
- (b) for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

(ii) in proviso to clause (i), -

- (a) for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;
- (b) for the figures, letters and words “15th day of June, 2021”, the figures, letters and words “15th day of July, 2021” shall be substituted;

(iii) in clause (ii),-

- (a) for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;
- (b) for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of May, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 21, Puducherry, dated 18th June 2021)

NOTIFICATION

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 34, dated the 5th August, 2019, published in the Official Gazette of Puducherry, Extraordinary Part-I, No. 129, dated the 5th August, 2019, namely:-

In the said notification, in the third paragraph, in the second proviso, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of July, 2021” shall be substituted.



2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 22, Puducherry, dated 18th June 2021)*

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) They shall be deemed to have come into force on the 1st day of June, 2021.

2. In the Puducherry Goods and Services Tax Rules, 2017,-

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-Secretary to Government (Finance).